IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 150 OF 2006

Commissioner of Central Excise,
Mumbai. ... Appellant.

V/s.

M/s.Mahindra & Mahindra Ltd.
Mumbai. ... Respondent.

S.M.Shah with K.R.Chaudhary
for the appellant.

Mehul Shah i/b. ANS Law for the respondent.

CORAM : DR.S.RADHAKRISHNAN and V.C.DAGA, JJ.

DATED : 21st March 2007.

P.C. :

. Heard learned counsel for the appellant and learned counsel for the respondent.

2. The learned counsel for the appellant fairly states that the issue involved in this appeal is squarely covered against the revenue and in favour of the assessee in view of the judgment of this Court in **Commissioner of Central Excise-I v. Gaurav Merchantiles Ltd.**, 2005 (101) ELT 11 (Bom).

3. Appeal stands disposed of accordingly.

(V.C.DAGA J.) **(DR.S.RADHAKRISHNAN)**